

MELINDA HAAG (CABN 132612)
 United States Attorney
 THOMAS MOORE (ALBN 4305-O78T)
 Assistant United States Attorney
 Chief, Tax Division
 THOMAS M. NEWMAN (NYBN 4256178)
 Assistant United States Attorney
 11th Floor Federal Building
 450 Golden Gate Avenue, Box 36055
 San Francisco, California 94102
 Telephone: (415) 436-6888
 Fax: (415) 436-6748
 Email: thomas.newman2@usdoj.gov

Attorneys for the United States of America

UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,)	CASE NO.
)	
Petitioner,)	VERIFIED PETITION TO
)	ENFORCE INTERNAL REVENUE
v.)	<u>SERVICE SUMMONSES</u>
)	
FESTUS J. OSUKA,)	
)	
Respondent.)	
)	

Petitioner, the UNITED STATES OF AMERICA alleges and petitions as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. § 7402 and 7604).

2. Revenue Officer BERNIE CARNEY is, and at all times mentioned herein, an employee and officer of the Internal Revenue Service of the United States Department of the Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and 301.7603-1).

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1 3. Revenue Officer BERNIE CARNEY, is and at all times mentioned herein, was
2 attempting in the course of authorized duties to ascertain the assets and liabilities of DELTA STAR
3 RESIDENTIAL CARE INC. in order to prepare a Collection Information Statement relative to the
4 collection of unpaid tax liabilities of DELTA STAR RESIDENTIAL CARE INC. for the calendar years
5 2003-2009, and 2013.

6 4. Revenue Officer BERNIE CARNEY is and at all times herein was attempting in the
7 course of authorized duties to have Respondent produce for inspection, examination and copying by
8 petitioner certain records possessed by Respondent which are relevant and material to attempt to
9 ascertain the assets and liabilities of DELTA STAR RESIDENTIAL CARE INC., for purposes of
10 preparing a Collection Information Statement relative to the collection of unpaid tax liabilities of
11 DELTA STAR RESIDENTIAL CARE INC.

12 5. Respondent FESTUS J. OSUKA's last known address is 500 Tylerton Court, San
13 Ramon, California 94582-4659, which is within the venue of this Court.

14 6. Revenue Officer BERNIE CARNEY is informed and believes that said Respondent is in
15 possession and control of records, paper and other data regarding income, assets and liabilities, and other
16 matters covered by his inquiry and to which he does not otherwise have access, possession, or control.

17 7. On July 2, 2013, in accordance with law, Revenue Officer BERNIE CARNEY served
18 two summonses on Festus J. Osuka, the owner of DELTA STAR RESIDENTIAL CARE INC. in
19 respect to the subject matter described in paragraphs 3, 4, and 6, above, by slipping under the door
20 copies of the summonses at 500 Tylerton Court, San Ramon, CA at the place of the business of DELTA
21 STAR RESIDENTIAL CARE INC and Respondent's residence. The requirements of said summonses
22 are self-explanatory, and the true copies thereof are attached hereto as Exhibits A and B and are hereby
23 incorporated by reference as a part of this petition.

24 8. The items sought by paragraph 7, above, are relevant to and can reasonably be expected
25 to assist in the preparation of the Collection Information Statement for DELTA STAR RESIDENTIAL
26 CARE INC. to assist her efforts to collect the unpaid taxes described in paragraph 3 above. It was and
27 now is essential to completion of Revenue Officer BERNIE CARNEY's inquiry regarding the
28 preparation of the Collection Information Statement for DELTA STAR RESIDENTIAL CARE INC that

1 the Respondent produces the items demanded by said summonses.

2 9. Respondent, Festus J. Osuka, the owner of DELTA STAR RESIDENTIAL CARE INC.,
3 did not appear on July 23, 2013, as requested in the summonses.

4 10. By letter dated February 26, 2014, Festus J. Osuka was provided with another
5 opportunity to comply by appearing for an appointment with Revenue Officer BERNIE CARNEY on
6 March 25, 2014. See Exhibit C.

7 11. As of the date of this petition, the Respondent has failed to comply with the summonses.

8 12. All administrative steps required by the Internal Revenue Code for issuance of the
9 summonses have been taken.

10 13. There has been no referral to the Department of Justice for criminal prosecution of the
11 matters described in the summonses.

12 WHEREFORE, having stated in its petition against the Respondent, Petitioner prays for
13 enforcement of the subject summonses as alleged and set forth above, as follows:

14 A. That the named Respondent herein be ordered to appear and show cause before this
15 Court, if any, why the respondent should not be compelled by this Court under 26 U.S.C. § 7604(a) to
16 give such testimony and to produce such items as are required in the herein above-described
17 summonses;

18 B. That the Respondent be ordered by the Court to appear before Revenue Officer BERNIE
19 CARNEY or any other designated officer, at a time and place directed by the Court and then and there
20 give such testimony and produce such items as is required by the summonses; and

21 C. That the Court grants the Petitioner UNITED STATES OF AMERICA its costs in this
22 proceeding and such other and further relief as may be necessary and proper.

23 MELINDA HAAG
24 United States Attorney

25 /s/ Thomas Newman
26 THOMAS NEWMAN
27 Assistant United States Attorney
28 Tax Division

VERIFICATION

I, BERNIE CARNEY, pursuant to 28 U.S.C. § 1746, declare and state as follows:

I am a duly employed Revenue Officer in the Walnut Creek, California office of the Internal Revenue Service of the United States Treasury Department. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on July 9, 2014 at Walnut Creek, California.

/s/ Bernie Carney
BERNIE CARNEY